
Personal Property Tax Relief Paper Submission Instructions for Localities

Updated
October 2004

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Introduction and Overview

Contact Information

If you have any questions about the Personal Property Tax Relief Act (PPTRA), the reimbursement process or card processing and submissions, you may contact:

Lilly Andrews,
Submission and Error Reconciliation Supervisor:
Phone: (804) 367-1865
e-mail: lilly.andrews@dmv.virginia.gov

If you would like to order additional cards, please fill out the enclosed order form (See Appendix A) and

- a.) mail it to the address printed on the form or
- b.) fax it to (804) 367-2621 or (804) 367-2622

Note: Cards received from DMV are only for your jurisdiction or towns within your county.

Types of PPTR Paper Cards

You will be using the following types of cards to submit PPTR data to DMV:

- PPTR-1: Batch header card to be completed by the jurisdiction financial officer and attached to vehicle-specific cards. The batch header card will also capture Treasurer certification. (See Appendix B and Appendix E for samples of completed batch header cards).
- PPTR-2: Pre-printed cards with detailed vehicle and owner information. Cards are organized alphabetically by Last Name, then by VIN. (See Appendix C and Appendix F for samples of completed pre-printed cards).
- PPTR-3: Blank cards to use for vehicles eligible for a personal property tax relief for which you did not receive a pre-printed card. (See Appendix D and Appendix G for samples of completed blank cards).

Vehicles Included in Record Set

When you order a complete set of cards, DMV generates the pre-printed cards based on data from the most recent Commissioner of the Revenue report. Vehicles included in the set may not qualify for reimbursement.

If a DMV vehicle record meets one or all of the following conditions, it is included within the set of cards generated for your locality:

- Passenger vehicles/vans for which vehicle use is “private”
- Pickups/trucks/van trucks/panel trucks with a gross weight of 7500 pounds or less and vehicle use is “private”
- motorcycles

Introduction and Overview

- vehicles for which customer name type is “B”, vehicle use is “private” and special condition is “leased”.
- vehicles for which customer name type is “T” and vehicle use is “private”

Card sets for Towns

Some counties have indicated that they need cards for tax-collecting towns in their jurisdiction. Jurisdictions requesting cards for towns will receive a set of cards for vehicles which, according to DMV records, are garaged in the town or garaged within the county where the town is located and the owner’s address contains the same zip code(s) as those within the town.

Note: Cards must be specifically requested; they are not automatically sent.

Commissioner of the Revenue Procedures

Commissioner of the Revenue Procedures

Receiving and Separating Cards

Follow the procedures below for qualified vehicles in your county (as well as qualified vehicles garaged in any tax-collecting town in your county if applicable):

1. Receive cards from DMV.
2. Separate pre-printed cards at perforated edges, keeping them in alphabetical order by vehicle owner's last name.
3. Set pre-printed cards aside.
4. Separate blank cards at perforated edges and set aside.
5. Separate batch header cards at perforated edges and set aside.

Note: Keep pre-printed, batch header and blank cards in separate piles at this point. The cards contained in this package are only for your jurisdiction or towns within your county.

Completing Cards for Net Detail Records

Processing Pre-printed Cards for Net Detail Records

1. Separate pre-printed cards into qualifying and non-qualifying stacks, keeping qualifying vehicle cards in alphabetical order by vehicle owner's last name.
2. Destroy and discard cards for non-qualifying vehicles.
3. Print corrected information on the pre-printed cards as follows (See Appendix C for a sample of a completed pre-printed card for a net detail record):

NM (Name)	Include Last, first, middle initial of the vehicle owner or lessee. (i.e., Public, John Q.) Complete both "NM" lines if vehicle is co-owned.
ADR1, ADR2 (Address)	This field must contain either a street address, Post Office Box number, Route number, Box number or the words "General Delivery" or "Rural Route". The ADR1 field must contain pre-printed or corrected data. It cannot be left blank.
CITY/ST	Verify city, state and zip code information. Ensure vehicle was garaged in your jurisdiction during taxable year being reported.
SSN#:	Do not include hyphens or slashes, i.e., 999999999. If co-owned, provide Social Security Number's for the primary owner <u>and</u> the co-owner.
VIN	Vehicle Identification Number.
MAKE and YEAR	No corrections necessary.
TAX START DATE and TAX END DATE	MM/YY format, i.e., 06/00

Commissioner of the Revenue Procedures

JURIS ID#	This is a value assigned by the jurisdiction to uniquely identify each detail record within a batch. This field is not required.
VEHICLE VALUE	Enter the vehicle value at 100%.
TAX LEVIED	The Commissioner of the Revenue should leave this field blank for net detail records.
REIMBURSEMENT AMT	The Commissioner of the Revenue should leave this field blank for net detail records.
CREDIT INDICATOR	The Commissioner of the Revenue should leave this field blank for net detail records.

4. Rubber band pre-printed cards together in batches, placing one blank batch header card on top of each batch of cards.
5. Set completed pre-printed cards aside.
6. See “**Processing Blank Cards for Net Detail Records**” section below.

Notes: If you receive a pre-printed card for a vehicle which is no longer garaged in your district, destroy the card and discard. Do not include the card in the batches forwarded to Treasurer for processing. Keep pre-printed cards in alphabetical order within each batch.

Processing Blank Cards for Net Detail Records

For additional qualifying vehicles not included in the pre-printed card set, process blank cards as follows (See Appendix D for a sample of a completed blank card for a net detail record):

1. Retrieve blank cards.
2. Complete cards using the same data format as requested on the pre-printed cards for net detail records.
3. Rubber band blank cards together in batches, placing one batch header card on top of each batch of cards.
4. Set completed blank cards aside.
5. See “**Procedures for Mailing Cards**” section below.

Note: Keep blank cards in alphabetical order within each batch. Do not complete any information on the batch header cards.

Commissioner of the Revenue Procedures

Completing Cards for Credit Records

Processing Pre-printed Cards for Credit Records

1. Print information for credit records on the cards as follows (See Appendix F and Appendix G for a samples of a completed cards for a credit record):

NM (Name)	Include Last, first, middle initial. (i.e., Public, John Q.) Complete both “NM” lines if vehicle is co-owned.
ADR1, ADR2 (Address)	This field must contain either a street address, Post Office Box number, Route number, Box number or the words “General Delivery” or “Rural Route”. The ADR1 field must contain pre-printed or corrected data. It cannot be left blank. It cannot be left blank.
CITY/ST	Verify city, state and zip code information. Ensure vehicle was garaged in your jurisdiction during taxable year being reported.
SSN#:	Do not include hyphens or slashes, i.e., 999999999. If co-owned, provide Social Security Number’s for the primary owner <u>and</u> the co-owner.
VIN	Vehicle Identification Number.
MAKE and YEAR	No corrections necessary.
TAX START DATE and TAX END DATE	MM/YY format, i.e., 06/00
JURIS ID#	This is a value assigned by the jurisdiction to uniquely identify each detail record within a batch. This field is not required.
VEHICLE VALUE	Value will be rounded to the nearest dollar. Do not include the “\$” symbol. Vehicle value is an amount determined using either (a) a recognized pricing guide, or (b) a percentage or percentages of the vehicle’s original cost. In computing the value that is used to determine the amount of reimbursement, local finance offices are required to use their respective locality’s assessment method in effect as of August 1, 1997. While “vehicle value” and “assessed value” are not necessarily the same, they would be when the assessment ratio applicable in a locality is 100%.

Commissioner of the Revenue Procedures

TAX LEVIED	In credit records, this field should be populated with the amount abated by the locality to the taxpayer. Round cents to the nearest penny. Portions of a penny are rounded up where they are five or greater (e.g., 1.244 = 1.24 and 1.245 = 1.25). Do not include the “\$” symbol. Note: This field may be completed by the Commissioner of the Revenue or the Treasurer.
REIMBURSEMENT AMT	Leave this field blank. It will be completed by the Treasurer, as it contains the amount <u>refunded</u> to the Commonwealth by the locality due to an abatement made in a tax year other than the year the tax is paid.
CREDIT INDICATOR	Write a ‘C’ in this field if the record is a credit record to alert the Treasurer that the record should be counted as a credit. Otherwise, leave the field blank.

2. Batch cards for credit records with other net detail cards as needed, alphabetized by the last name of the vehicle owner.
3. See “**Procedures for Mailing Cards**” section below.

Procedures for Mailing Cards

Rubber band them together into one batch in alphabetical order, mixing blank and pre-printed cards as needed. Box cards securely and mail (Certified Mail) appropriate batch header, pre-printed and completed blank cards for qualified vehicles to Treasurer/financial officer along with a copy of these procedures. Be sure to include the appropriate return address.

Note: If the Commissioner of Revenue is located in close proximity to the Treasurer, batches may be hand-delivered. If batches are hand-delivered, please ensure that there is a process in place to track batches sent from the Commissioner of the Revenue to the Treasurer.

Treasurer Procedures

Treasurer Procedures

The following provides information on how Treasurers are to complete cards for each type of detail record.

Completing Cards for Net Detail Records

Processing Pre-printed Cards for Net Detail Records

1. Receive blank batch header card and completed pre-printed and blank cards from Commissioners of the Revenue. Print information on the cards as follows (See Appendix C for a sample of a completed card for a net detail record):

TAX LEVIED	The Tax Levied field should contain the tax due amount <u>prior</u> to tax relief. The tax paid field should never contain a zero (0), as this will cause the record to fail when it is processed by DMV. The Commonwealth cannot reimburse for tax increases imposed by a locality above the rates in effect on August 1, 1997. Round cents to the nearest penny. Portions of a penny are rounded up where they are five or greater (e.g., 1.244 = 1.24 and 1.245 = 1.25). Do not include the "\$" symbol.
REIMBURSEMENT AMT	Money amount reported to DOA by the local treasurer for reimbursement for tax year 1999 and beyond. Round cents to the nearest penny. Portions of a penny are rounded up where they are five or greater (e.g., 1.244 = 1.24 and 1.245 = 1.25). Do not include the "\$" symbol.
CREDIT INDICATOR	This field should be left blank for net detail records.

Note: If the taxpayer unpaid balance is \$5.00 or less, request the taxpayer billed amount for reimbursement from DOA and submit the billed amount to DMV for net detail record.

Processing Batch Header Cards for Net Detail Records

After carefully reading the Certification Statement, the Treasurer should complete the batch header card for each batch of cards as follows (See Appendix B for a sample of a completed batch header card for a batch of net detail record cards):

Treasurer or Designated Financial Officer's Printed Name	Print Clearly
Treasurer or Designated Financial Officer's Signature	The batch header card must be signed or the batch will be returned. The completed Batch Header card serves as the Treasurer's certification.
Date	Date the Batch Header cards is signed by the Treasurer (MMDDYY format, i.e., 01/06/01)
JURIS NAME	Spell out or use the four-alpha code

Treasurer Procedures

JURIS SUBMISSION DATE	The date the batch is mailed (MMDDYY format, i.e., 01/06/01)
TAX YEAR	Century and year corresponding to the year in which the DOA reimbursement was due. (CCYY format, i.e., 2000)
SUBMITTED REIMB COUNT	Total number of vehicles submitted in batch that support locality's reimbursement requests to DOA, i.e., the number of net detail records in the batch.
SUBMITTED REIMB AMOUNT	Total reimbursement amount to the locality for the batch of vehicles submitted, i.e., the total amount represented by the net detail records in the batch. Round cents to the nearest penny. Portions of a penny are rounded up where they are five or greater, e.g., 1.244 = 1.24 and 1.245 = 1.25). Do not include the "\$" symbol.
SUBMITTED CREDIT COUNT	This field should be left blank if there are no credit records in batch.
SUBMITTED CREDIT AMOUNT	This field should be left blank if there are no credit records in batch.
BATCH NUMBER	Numeric value assigned by the jurisdiction to uniquely identify a batch on a given day.

Completing Cards for Credit Records

Processing Pre-printed and Blank Cards for Credit Records

1. Receive batch header cards and completed pre-printed and blank cards from Commissioner of the Revenue. A batch may contain a mixture of net detail and credit record cards.
2. Print information on the cards as follows (See Appendix F and Appendix G for samples of completed cards for a credit record):

TAX LEVIED	In credit records, this field should be populated with the amount abated by the locality to the taxpayer. Round cents to the nearest penny. Portions of a penny are rounded up where they are five or greater (e.g., 1.244 = 1.24 and 1.245 = 1.25). Do not include the "\$" symbol. Note: This field may be completed by the Commissioner of the Revenue or the Treasurer.
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Treasurer Procedures

REIMBURSEMENT AMT	In credit records, this field should be populated with the amount refunded to the Commonwealth by the locality due to an abatement made in a tax year other than the year the tax is paid. This field must be a positive amount. Round cents to the nearest penny. Portions of a penny are rounded up where they are five or greater (e.g., 1.244 = 1.24 and 1.245 = 1.25). Do not include the “\$” symbol.
CREDIT INDICATOR	The Commissioner of the Revenue should have written a ‘C’ in this field if it is to be considered a credit record. Otherwise, leave the field blank.

Processing a Batch Header Card for Credit Records

After carefully reading the Certification Statement, the Treasurer should complete the batch header card for each batch of cards as follows (See Appendix E for a sample of a completed batch header card for a batch that includes credit records):

Treasurer or Designated Financial Officer’s Printed Name	Print Clearly
Treasurer or Designated Financial Officer’s Signature	The Batch Header Card must be signed or the batch will be returned. The completed batch header card serves as the Treasurer’s certification.
Date	Date the Batch Header cards is signed by the Treasurer (MMDDYY format, i.e., 01/06/01)
JURIS NAME	Spell out or use the four-alpha code
JURIS SUBMISSION DATE	The date the batch is mailed (MMDDYY format, i.e., 01/06/01)
TAX YEAR	Century and year corresponding to the year in which the reimbursement was requested from the Department of Accounts (DOA). (CCYY format, i.e., 2000)
SUBMITTED REIMB COUNT	Total number of vehicles submitted in batch that support locality’s reimbursement requests to DOA. Do NOT include the number of credit records in the calculation of this field.

Treasurer Procedures

SUBMITTED REIMB AMOUNT	Total reimbursement amount to the locality for the batch of vehicles submitted, i.e., the total amount represented by the net detail records in the batch. DO NOT deduct the Submitted Credit Amount when calculating this field. Do not include the "\$" symbol.
SUBMITTED CREDIT COUNT	The number of credit records submitted in batch. If there are no credit records in a batch, leave this field blank. (Example: If a locality reimbursed a customer in 2000 for tax year 1999 taxes paid on a single vehicle, the locality should adjust its DOA reimbursement request or submit a Deposit Certificate (DC) to account for the reimbursement. In addition, the locality should submit one (1) credit record for this vehicle in one of its batches. The header record for the batch including the credit record would indicate one (1) in the Submitted Credit Count field.)
SUBMITTED CREDIT AMOUNT	Total amount of money refunded to the Commonwealth. If there are no credit records in a batch, leave this field blank. (Example: If a locality adjusted a bill \$100.00 in 2000 for tax year 1999 taxes paid on a single vehicle, the locality should adjust its DOA reimbursement request by \$27.50 (27.5% X \$100.00) or submit a Deposit Certificate (DC) for that amount to account for the reimbursement. In addition, the locality should submit a credit record for this vehicle in one of its batches. The header record for the batch including this credit record would show \$27.50 in the Submitted Credit Amount field.) If entered, this field must be a positive amount. Do not include the "\$" symbol.
BATCH NUMBER	Numeric value assigned by the jurisdiction to uniquely identify a batch on a given day.

Note: Cards for net detail records and cards for credit records may be submitted together in the same batch. Keep batches in order as received from Commissioner of Revenue. Also, keep batch header cards with matching sets of pre-printed and blank cards.

Preparing Batches for Mailing

1. Retrieve completed cards.
2. Record batch number in appropriate space on batch header card using the following guidelines:
 - Keep batches in alphabetical order by vehicle owner's last name within each batch.
 - Number batches sequentially if more than one batch is being submitted with the same date of submission. You may repeat batch numbers on subsequent submission dates; however, we have found that it may be easier to track batches if you number them with continuous batch numbers. For example, batches submitted on 1/11/01 could be numbered 01, 02, 03 and batches submitted on 1/12/01 could be numbered 04, 05, 06, 07, etc. Batches submitted the next tax year could begin with batch number 01 again.
3. Box cards securely and mail to:
Department of Motor Vehicles
Personal Property Tax Relief, Room 363
2300 West Broad Street
Richmond, Virginia 23220

Notes: Keep copies of all certified Batch Header cards. You may also want to keep copies of the detail records. The locality is responsible for all mailing charges for batches sent to DMV. The frequency of submissions per day is left to the financial officer's discretion.

Records Retention

Localities are required to maintain the records necessary for future state auditing purposes. In addition, localities should document their vehicle qualification process for use by auditors.

Appendix A

PPTR-5 (08/04)

REQUEST FOR PERSONAL PROPERTY TAX PAPER TURNAROUND FORMS

These documents should be ordered by and will be mailed to Commissioners of the Revenue to start the certification process. Fax completed form to (804) 367-2621 or (804) 367-2622 or mail form to: Department of Motor Vehicles, Room 363, Post Office Box 26146, Richmond, VA 23260-6146.

Ordering for Tax Year: ☐1999 ☐2000 ☐2001 ☐2002 ☐2003 ☐2004

☐ Check here to order a complete preprinted record set from CSS.
(Set contains batch header cards, preprinted detail vehicle record cards based on data from the most recent Commissioner of the Revenue report, and non-preprinted detail vehicle record cards.)

List county and/or towns for which you would like to order complete preprinted card sets:

Please indicate below any towns that are located in more than one county:

Town Name	County Name	County Name

☐ Check here to order blank forms only, then complete information below as needed.

Number of blank detail record forms needed:_____ Number of batch header cards needed:_____

List county and/or towns for which you would like to order blank forms:

Please indicate below any towns that are located in more than one county:

Town Name	County Name	County Name

MAIL FORMS TO:

NAME		
STREET ADDRESS		
CITY	STATE	ZIP CODE
COMMISSIONER OF REVENUE/DIRECTOR OF FINANCE NAME (PLEASE PRINT)		TELEPHONE NUMBER
COMMISSIONER OF REVENUE/DIRECTOR OF FINANCE SIGNATURE		DATE

Appendix B

PERSONAL PROPERTY TAX RELIEF BATCH HEADER RECORD

The attached records have been certified to me as qualified vehicles by the Commissioner of Revenue or Director of Finance pursuant to 58.1-3525 or 58.1-3526. The associated reimbursements have been computed in accordance with 58.1-3524 for taxes paid by this jurisdiction's residents (except as provided for in 58.1-3528 C or D) and are hereby certified to be correct to the best of my knowledge and belief.

John Q. Public

Treasurer or Designated Financial Officer's Printed Name

John Q. Public

Treasurer or Designated Financial Officer's Signature

1/30/02

Date

JURIS. NAME: *City of Richmond* JURIS. SUBMISSION DATE: *1/30/02* TAX YEAR: *2004*

SUBMITTED REIMB COUNT: *250* SUBMITTED REIMB AMOUNT: \$ *10,000*

SUBMITTED CREDIT COUNT: _____ SUBMITTED CREDIT AMOUNT: \$ _____

BATCH NUMBER: *1*

PPTR-1 (Rev. 9/00)

Appendix C

PERSONAL PROPERTY TAX RELIEF DETAIL VEHICLE RECORD -

DMV'S INFORMATION

NM: ~~Public, John, Que~~

NM: Personal, Property, Tax

ADR1: ~~2300 W Broad St~~

ADR2:

CITY/ST: Richmond, Va 23220-9999

SSN#: ~~999999999~~ / 999999999

VIN: ~~TESTING12345678~~

MAKE: CHEVROLET YEAR: 1996

JURISDICTION'S CORRECTION

~~Public, Albert Q~~

~~2215 West Broad~~

~~010101010~~ /

~~J5432175619900025~~

TAX START DATE: 1/01 TAX END DATE: 12/01 JURIS ID: 01RICH

VEHICLE VALUE:\$ 5,700 TAX LEVIED:\$ 200.00 REIMBURSEMENT AMT:\$ 140.00

CREDIT INDICATOR: _____

1031

PPTR-2 (Rev. 9/00)

Appendix D

PERSONAL PROPERTY TAX RELIEF DETAIL RECORD FOR City of Richmond

NM: Public, John Q

NM: Public, Joan M

ADR1: 2300 West Broad Street

ADR2: _____

CITY: Richmond ST: VA ZIP: 23220

SSN#: 000000000 / 111111111

VIN: J1234567891024562

TAX START DATE: 1/01 TAX END DATE: 12/01 JURIS ID: 01RICH

VEHICLE VALUE: \$ 5,700 TAX LEVIED : \$ 200.00 REIMBURSEMENT AMT: \$ 140.00

CREDIT INDICATOR: _____

PPTR-3 (Rev. 9/00)

Appendix E

PERSONAL PROPERTY TAX RELIEF BATCH HEADER RECORD

The attached records have been certified to me as qualified vehicles by the Commissioner of Revenue or Director of Finance pursuant to 58.1-3525 or 58.1-3526. The associated reimbursements have been computed in accordance with 58.1-3524 for taxes paid by this jurisdiction's residents (except as provided for in 58.1-3528 C or D) and are hereby certified to be correct to the best of my knowledge and belief.

John Q. Public

Treasurer or Designated Financial Officer's Printed Name

John Q. Public

Treasurer or Designated Financial Officer's Signature

1/30/02

Date

JURIS. NAME: **City of Richmond** JURIS. SUBMISSION DATE: **1/30/02** TAX YEAR: **2004**

SUBMITTED REIMB COUNT: **249** SUBMITTED REIMB AMOUNT: \$ **9,986.25**

SUBMITTED CREDIT COUNT: **1** SUBMITTED CREDIT AMOUNT: \$ **35.00**

BATCH NUMBER: **1**

PPTR-1 (Rev. 9/00)

Appendix F

PERSONAL PROPERTY TAX RELIEF DETAIL VEHICLE RECORD -

DMV'S INFORMATION

NM: ~~Public, John, Que~~

NM: Personal, Property, Tax

ADR1: ~~2300 W Broad St~~

ADR2:

CITY/ST: Richmond, Va 23220-9999

SSN#: ~~999999999~~ / 999999999

VIN: ~~TESTING12345678~~

MAKE: CHEVROLET YEAR: 1996

JURISDICTION'S CORRECTION

Public, Albert Q

2215 West Broad

010101010 /

J5432175619900025

TAX START DATE: *1/01* TAX END DATE: *12/01* JURIS ID: *01RICH*

VEHICLE VALUE:\$ *5,700* TAX LEVIED:\$ *50.00* REIMBURSEMENT AMT:\$ *35.00*

CREDIT INDICATOR: *C*

1031

PPTR-2 (Rev. 9/00)

Appendix G

PERSONAL PROPERTY TAX RELIEF DETAIL RECORD FOR City of Richmond

NM: Public, John Q

NM: Public, Joan M

ADR1: 2300 West Broad Street

ADR2: _____

CITY: Richmond ST: VA

ZIP: 23220

SSN#: 000000000 / 111111111

VIN: J1234567891024562

TAX START DATE: 1/01 TAX END DATE: 12/01 JURIS ID: 01RICH

VEHICLE VALUE: \$ 5,700 TAX LEVIED : \$ 50.00 REIMBURSEMENT AMT: \$ 35.00

CREDIT INDICATOR: C

PPTR-3 (Rev. 9/00)